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ACCOUNTING

October

David J. Knipper (Minneapolis): Bank Administration Inst., Central Minnesota chapter, Little Falls & Minn-Dak chapter, Fargo—"Banker's Guide to Unaudited Financial Statements."

December

Ronald D. Adams, Stephen G. Biegel (Columbus): Xavier Univ. graduate students—"Reporting for Nonprofit Organizations."

Paul V. Anglin (see Hoffman)

Hector R. Anton (Executive): World Univ. corporate financial reporting seminar, San Juan—"Activities of the FASB."

Francois R. Barfuss (New Haven): Uniroyal, Inc. comptrollers dept. heads, Oxford—"Objectives of Foreign Exchange Translation."

Stephen G. Biegel (see Adams)

Daniel J. Ciecok (Chicago): Cooperative Accountant—"Cooperatives and APB Opinion No. 18—Equity Method of Accounting for Investments in Common Stock."

Bruce L. Davis, Jr. (Miami): Florida CPA Inst. seminar—"SEC Releases 33-5534 & 34-11079."

Delford W. Edens (Executive): AICPA Conference on Current SEC Developments, Washington—"Capitalization of Interest by Companies Other Than Public Utilities."

James V. Gillick (New York): Baltimore Soc. of Security Analysts—"Accounting for Foreign Currency Translation." Also Drexel Burnham & Co. educational seminar, New York. Also Jan., *Wall Street Transcript*.

Reynard H. Hoffman, Paul V. Anglin (Chicago): Northern Illinois Univ. accounting dept. seminar—"Real World of LIFO."

Steven C. Hull (Los Angeles): NAA, Southeast Los Angeles County chapter—"Changing to LIFO Accounting."

Peter L. Jensen, Richard N. Weiss (Denver): AICPA/Hospital Financial Management Assn. seminar—Medicare workshop.

David J. Knipper (Minneapolis): CPA/Robert Morris Associates joint meeting—"Unaudited Financial Statements."

Don A. Nelson (Los Angeles): Arizona State Univ. accounting club, Tempe—"Cost Accounting Standards—Developments to Date."

Don R. Rudkin (Los Angeles): California State Univ. graduate students, Northridge—"H&S Response to FASB Discussion Memorandum on Lease Accounting."

Robert C. Tatgenhorst (Cincinnati): Sheet Metal Contractors Assn. of Greater Cincinnati—"General Business Accounting."

Donald A. Taylor (Phoenix): Financial Managers Soc. for Savings Institutions, Arizona chapter—"AICPA Industry Accounting Guide—Accounting for Retail Land Sales."

Richard N. Weiss (see Jensen)

January

Paul V. Anglin (see Hoffman)

Daniel A. Bailey (New York): New York Securities Corp.—"Overview of Accounting for Business Combinations."

J. Michael Cook (Executive): NAA, Raleigh/Durham chapter—"Role of the FASB."

Lyle M. Dahlenburg (Executive): AICPA national conference on current SEC developments, Washington, D.C.—"Capitalization of Interest by Companies Other Than Public Utilities—ASR No. 163." Prepared by Delford W. Edens (Executive).

Edward P. Douglas (Cleveland): Ohio CPA Soc. committee on relationships with business & professionals and Robert Morris Associates joint meeting—"Current Developments in Financial Statement Disclosures."

Peter S. Dye (Executive): CPA Journal SEC Commentary—"Registration Statements for Acquisitions."

Delford W. Edens (see Dahlenburg)

Reynard H. Hoffman, Robert F. Skeehan, Paul V. Anglin (Chicago): Univ. of Illinois accounting students, Chicago—"Current Developments in LIFO Inventories."

Louis A. MacKenzie (Detroit): IIA, Detroit chapter, Southfield—"Current Developments in Accounting & Auditing."

Fred M. Oliver (Salt Lake City): Municipal Finance Officers Assn., Dade County chapter, Miami—"Modifications in Governmental Accounting, Auditing & Financial Reporting in the AICPA Governmental Audit Guide."

Floyd A. Petersen (Salt Lake City): Mountain States Pension Conference—"Reporting & Disclosure Requirements of 1974 Pension Reform Act."

Robert F. Skeehan (see Hoffman)

Keynes D. Von Elsner (Honolulu): Hawaii CPA Soc. continuing education course—"Accounting for Income Taxes."

Patrick J. Waide, Jr. (New York): AICPA national conference on current SEC developments, Washington, D.C.—"Bank Holding Companies—Recent Changes & Developments in Reporting Requirements."

Arthur F. Wilkins (Detroit): Channel 56 TV—"Minding Your Business."

February

Hector R. Anton (Executive): AMR International conference, New York—"Accounting Treatment of Project Financing Transactions"; also March, San Francisco. Also Management Research Associates, New York—"Leverage Leasing in the Public Utility Industry."

Paul K. Briardy (Omaha): Iowa/Nebraska Assn. of Wholesalers & Distributors, Des Moines—"LIFO Inventory Method for Wholesalers & Distributors."

James E. Copland, Jr. (Atlanta): Georgia Soc. of Service Corporations—"Accounting for S&L Service Corporations."

James R. Cummings (Denver): New Mexico CPA Soc., Albuquerque—"Financial Accounting Disclosure of Tax Matters—Conflicts with Tax Accounting."

John R. Deming (Executive): Manhattan College accounting soc.—"Recent Developments in Accounting."

Warren L. Eisenberg (Philadelphia): Architectural Woodwork Inst., Delaware Valley chapter, Bala-Cynwyd—"Accounting Considerations for the Woodworker." Also Univ. of Pennsylvania, Wharton School students—"Unaudited Financial Statements."

Joseph E. Emlinger (Executive): Dartmouth College, Tuck Associates conference—"Implications of 1974 Pension Reform Act for Accounting & Financial Reporting."

Richard M. Gardner (Los Angeles): NAA Southeast Los Angeles County chapter—"Accounting Standards—Where Did They Come From and Where Are They Going?"

Robert J. Glatz (Boston): Boston Univ. graduate students—"Accounting, Reporting & Business Practices Abroad."

David J. Knipper (Minneapolis): Hibbing Community College accounting conference—"Analyzing Financial Statements."

AUDITING

November

David L. Kamler, James M. Spinner (St. Louis): St. Louis Univ. auditing students—"Computer Auditing."

December

Steven G. Cohen (New York): New York Univ. senior auditing students—"Use of Computer in Auditing."

Presley S. Ford, Jr. (Dallas): Texas CPA Soc., Dallas chapter—"Reviewing Audit Workpapers."

David Goldman (Phoenix): Arizona CPA Soc. seminar—"First Audit of a New Client."

James I. Guest (Dallas), Roland L. Voigt (San Antonio), Howard C. Wadsworth (Dallas), James L. Williams (Houston): Texas CPA Soc., Dallas chapter seminar—"Review of Reports."

Thomas P. McGough (Executive), Edward I. Altman: *Journal of Accountancy*—"Evaluation of a Company as a Going Concern."

Blair T. Nance (Los Angeles): California State Univ. students, Los Angeles—"Auditing with Computers."

Roland L. Voigt (see Guest)

Howard C. Wadsworth (see Guest)

James L. Williams (see Guest)

January

Gerald J. DeBrunner (Cincinnati): Xavier Univ. graduate students—"Role of Auditor in Corporate Reporting to Shareholders."

AUDITING *continued*

Edgar M. Morrill (EO Los Angeles): Auburn (Ala.) Univ. student accounting assn. — "Computers in Accounting."

Ernest R. Pearce, Fred T. Tanquary (Denver): Data Processing Management Assn. — "Auditor's View of EDP"

Ralph E. Sabatini (New York): Ron Lewis seminars — "Role of Documentation in Review of Internal Control."

Fred T. Tanquary (see Pearce)

TAXATION

October

William E. Taylor (Chicago): Illinois CPA Soc., Mid-Central chapter, Peoria — "Tax Aspects of 1974 Pension Reform Act."

December

Harvey J. Abel (Boston): Moseley, Hallgarten & Estabrook, Inc. — "Year-End Tax Considerations & Provisions of Pension Reform Act That Affect Brokers in Daily Business Activities."

James M. Adamovitz (Chicago): Tax Adviser Tax Clinic — "Separate Returns by Newly Married Graduates Can Save Taxes for Parents."

Gilbert R. Alonzo, Jr. (San Antonio): IIA, San Antonio chapter — "Tax Planning for the Individual." Also Optimist Club of Golden Mile — "Year-End Tax Planning." Also Texas CPA Tax Inst., Dallas, Houston, San Antonio — "Liquidation of Corporate Subsidiaries Involving Basis Determination of Distributed Property Pursuant to Section 334(b)(2)."

Paul V. Anglin (Chicago): Illinois CPA Soc. tax conference — "Consolidated Returns Pitfalls & Benefits."

David F. Bertrand (Executive): International Tax Inst. — "Tax Considerations in Operating Abroad." Also with Richard B. Pacella (Executive): NAA, New York chapter — "Current Developments in International Taxation."

William L. Brockschmidt (Richmond): West Richmond Kiwanis — "Year-End Tax Planning."

Charles R. Brown (Executive): Tax Adviser Tax Clinic — "Use of Stock Bonus Plans by Closely Held Corporations."

William B. Brown (Minneapolis): Univ. of Minnesota Tax Inst. — "Tax Treatment of Corporate Stock Redemptions & Partial Liquidations."

Don Cingrani (Ventura County): Ventura College real estate students — "Income Tax Provisions Affecting Real Estate." Also see Lambert.

William W. Cope (Los Angeles): California CPA Soc., Newport Beach — "IRS Audit Techniques."

Charles M. Curtin, Jr. (Boston): Tax Adviser Tax Clinic — "Disclaimers in Postmortem Estate Planning."

Ron K. Dixon (Medford): Oregon Assn. of Public Accountants tax conference — "Subchapter S Corporations."

Thomas P. Finan (Miami): Tennessee Federal Tax Inst., Nashville — "Practical Problems in Corporate Acquisitions, Mergers & Liquidations."

Gary C. Fogle (Indianapolis): NAA, Kokomo Area chapter — "Estate Planning Considerations of Life Insurance."

Henry D. Forer (Miami), Luther W. Linch (Executive): Financial Managers Soc. for Savings Institutions Technical Publication — "Savings & Loan Associations Federal Income Tax Checklist for 1974."

T. Gerald Hanlon, Jr. (New Orleans): Lake Charles Estate Planning Council — "Death Tax Redemptions."

James H. Hinkle (Columbus): Tax Adviser Tax Clinic — "Using Cash To Effect a 'B' Reorganization."

Marvin E. Korff (Colorado Springs): Denver physicians — "Year-End Tax Planning for Professional Corporations."

James R. Lambert, Don Cingrani (Ventura County): Dean Witter & Co., Santa Barbara & Ventura — "Tax Reform Proposals."

Richard C. Lambert (Philadelphia): Pennsylvania CPA Inst., Philadelphia chapter — "LIFO Inventories."

August C. Lange, Jr. (Chicago): Tax Adviser Tax Clinic — "Avoiding the Accumulated Earnings Tax with LIFO."

Harold G. Levell (Memphis): Planning Executives Inst., Memphis chapter — "Tax Planning for Businesses & Individuals."

Luther W. Linch (see Forer)

Leon H. McElvany (Dallas): Texas CPA Soc., East Texas chapter, Kilgore — "1974 Tax Developments."

Sidney Meyer (New York): New York Tax Executives Inst. — "1974 LIFO Maturation: Implementation Phase."

John A. Miller (Fort Lauderdale): NAA, Palm Beach chapter, West Palm Beach — "Partial Liquidations." Also Tax Adviser Tax Clinic — "Partial Liquidations: Business Contraction Through Decrease in Inventories."

Meyers E. Mjelde (San Diego): California CPA Soc., San Diego chapter — "Preorganization Planning."

Douglas L. Newell (Cleveland): Ohio CPA Soc., federal & state taxation forum, Cleveland, Dayton — moderator.

LeRoy R. Norby (Minneapolis): Plywood Minnesota employees, Fridley — "Year-End Individual Tax Planning."

Thomas S. Oehring (Chicago): Illinois CPA Soc. — "Illinois Income Tax — Review & Update." Also Tax Adviser Tax Clinic — editor.

John P. O'Keefe (New York): New Jersey CPA Soc., Clark — "Review of Proposed Federal Tax Legislation."

Richard B. Pacella (see Bertrand)

Ronald E. Piper (Denver): Hospital Financial Management Assn., Colorado chapter — "Taxes as Applicable to Exempt Hospitals."

Sheldon Richman (Los Angeles): California State Univ. Inst. on Taxation, Los Angeles — "Considerations in Doing Business Abroad." Also Tax Adviser Tax Clinic — "Tax-Free Reversal of Parent-Subsidiary Relationship; Importers' Fees for Letters of Credit: Capitalize or Deduct?"

William A. Rogers (Chicago): Tax Adviser Tax Clinic — "How To Handle Short-Lived Assets Included Under an ADR Election."

R. Mike Rutledge (Houston): Dean Witter & Co. — "Year-End Planning To Reduce Personal Taxes." Also A. G. Edwards & Co.; First of Texas, Inc.; E. F. Hutton & Co.; Paine, Webber, Jackson & Curtis; White Weld & Co.

Howard M. Siegel (New York): New York State CPA Soc. — "Tax Reform Proposals."

Clyde W. Smith, Jr. (Houston): Schneider, Bernet & Hickman — "Year-End Planning To Reduce Personal Taxes."

Melvin S. Toren (Philadelphia): Tax Adviser Tax Clinic — "Maximizing ADR Depreciation by Switching from DDB to SYD."

Herbert W. Wakeford (Raleigh): Tax Adviser Tax Clinic — "Tax Advantages & Pitfalls of Higher-Yield Tax-Exempt Investments; Exchange of Warrants & Options in a 'B' Reorganization."

Judy W. Walsh (Los Angeles): Great Plains Federal Tax Inst., Lincoln — "Termination or Incorporation of Partnerships."

George Weinstein (New Haven): Connecticut CPA Soc. federal tax forum — "Tax Traps & How To Avoid Them." Also Taxation for Accountants — "Taxpayers' Reliance on Professional Advice May Sometimes Prevent the Imposition of Penalties."

James R. Willis (Houston): AICPA continuing professional education program, New Orleans — "Tax-Free Reorganizations."

January

Helen W. Adelman (Miami): WKAT radio, "At Your Service" — "1974 Tax Return & Form 1040."

Seymour F. Bernstein (New York): Tax Executives of the Capital District, Albany — "Tax Planning for a Recessionary Period."

Anthony J. Caputo (Detroit): Roseville PTA — "Taxation of Individuals."

Craig S. Clawson (see Otten)

James L. Curry (Atlanta): NAA, Chattanooga chapter — "Last-Minute Tax Changes."

Charles M. Curtin, Jr. (Boston): Greater Framingham Interface Clergy Assn. — "Income Taxes for the Clergy."

Eugene O. Daniels (Charlotte): Estate Planning Council, Tampa — "Tax Problems of Separation & Divorce."

Patrick J. Dougherty (Orlando): Florida CPA Inst. seminar — "Purchase, Sale or Liquidation of a Corporate Business."

Henry D. Forer (Miami): Florida Savings and Loan League, Tampa — "Proposed Tax Regulations Adverse to the S&L Industry."

Leslie E. Greenberg (Houston): Brazos Club — "Recent Tax Developments."



Charles R. Gregg, B. Michl Lloyd (Columbus): American Soc. of Women Accountants, Columbus chapter, Dublin — "LIFO Inventories."

Gerald D. Isaac (Portland): American Soc. of International Law symposium — "U.S. Income Tax Implications of Doing Business Abroad — With Particular Emphasis on Trade with Japan."

Jean E. Krieger (Columbus): Woman CPA — "Personal Tax Management."

John J. Kron (Cincinnati): Ohio CPA Soc., Hamilton — "1974 New Developments."

Richard B. Leander (see Otten)

B. Michl Lloyd (see Gregg)

James E. McDole (Newark): NAA, Princeton chapter, Hightstown — "Tax-Planning Opportunities Under ADR."

John H. Otten, Craig S. Clawson, Richard B. Leander (Omaha): Commercial Federal Savings & Loan Assn., Omaha & Statesmen's Club, Norfolk — "Preparation of 1974 Federal Individual Income Tax Return."

Edward E. Singleton (Salinas): NAA — "Individual Retirement Savings Plans Under Pension Reform Act of 1974."

Mario Umana (Boston): IRS tax return preparers conference — "Is It Deductible?" Also NAA, Merrimack Valley chapter, Lawrence-Andover — "Minimize Your Personal Income Tax."

Judy W. Walsh (Los Angeles): Rocky Mountain Estate Planning Council, Denver — "The Family Corporation — Avoiding Nationalization at Death."

February

Paul V. Anglin (Chicago): Channel 26 TV, "Stock Market Observer 'Ask an Expert'" — "Tax Planning for Self-Employed & Investors." Also IMA Financial Management Assn. — "Full-Absorption Inventory Costing."

Albert P. Autin, Jr. (see Hanlon)

Franz Capraro (Miami): Biscayne College seniors — "CPA Ethics & Tax Practice."

Gerald P. Cotter (Los Angeles): Pacific Hospital of Long Beach — "Disinherit the Government by Use of Selected Trust Techniques."

Frederick E. Dauterman, Jr. (Columbus): Mercator Club — "Individual & Corporate Tax Tidbits."

Gary C. Fogle (Indianapolis): Reinholdt & Gardner seminar for attorneys — "Pension Reform Act of 1974." Also with Thomas A. Steiner (Indianapolis): Bank Administration Inst., Northwest Indiana chapter — "State & Local Taxation of Banks."

Robert J. Fuchs (Chicago): American Management Assns. — "Qualified Export Assets & Receipts."

Dale E. Gilliam, Merrilee A. Zielinski (Milwaukee): Wauwatosa Realty Co. brokers meeting — "Tax Deductions for Self-Employed Real Estate Brokers & Salespeople."

T. Gerald Hanlon, Jr., Albert P. Autin, Jr. (New Orleans): WYES-TV panel discussion — "Talk About Tax."

Jerry W. Hufton (Allentown): WKAP radio, Allentown & WYNS radio Lehighton — "Individual Income Taxes."

Jean E. Krieger (Columbus): America Soc. of Women Accountants — "Tax Planning for Small Business."

Joseph H. Martini (Wilmington): Temple Beth Shalom Sisterhood — "Gifts as an Estate-Planning Tool."

Sidney Meyer (New York): CPA Journal Federal Taxation — "Exercise of Stock Options Reduces Earnings & Profits." Also Cable TV channel D — "Reduce Your Income Tax"; repeated in March.

Ernest T. Northrup (Atlanta): NAA, Savannah chapter — "Recent Income Tax Developments."

Terry R. Nygaard (Minneapolis): Hibbing Community College workshops — "Taxes in the Financial Statement; Choosing the Form of Business."

Thomas A. Steiner (see Fogle)

Merrilee A. Zielinski (see Gilliam)

MAS

October

Joseph E. Elmlinger (Executive): Financial Analysts Federation, Detroit — "Impact of Current Pension Legislation."

Stephen A. Faunce (see Pethley)

Louis A. MacKenzie (Detroit) with the participation of partners & managers from the Executive, Detroit & Saginaw offices: seminar for clients, bankers, attorneys & others — "1974 Pension Reform Act."

William A. Mingst (Los Angeles): clients & others — "Pension Reform Act of 1974." Also December, San Diego.

Lowell S. Pethley (Chicago), Stephen A. Faunce (Minneapolis), Richard C. Raupp (Chicago): Railway Planning Officers seminar, St. Paul — "Long-Range Incremental Costing."

William E. Taylor (Chicago): McCormick & Co. — "Can 1974 Pension Reform Act Increase Securities Sales?" Also Wayne Hummer & Co.

November

Anthony M. Joseph (San Francisco): Retail Control — "Can Computer Crooks Crack Your Company's Controls?"

December

Robert A. Bolton (see Newkirk)

Milton C. Clow (see Pedersen)

Gerald P. Cotter (Los Angeles), James R. Lambert (Ventura County), Norman M. Spieler (Los Angeles), John P. Todd (Ventura County), William A. Mingst (Los Angeles), James L. Williams (Ventura County): seminar for clients, attorneys & bankers, Santa Barbara — "1974 Pension Reform Act."

Ralph W. Dreby (see Newkirk)

Bruce D. Dugstad (see Pedersen)

Stuart Eiseman, Juan A. Galan, Jr. (Miami): Aspen Systems Corp. seminar, Miami Beach — "Role of CPA Firm in Assisting Hospitals with Third-Party Reimbursement."

Ronald L. Gardner (Colorado Springs): Colorado CPA Soc. — "1974 Pension Reform Act."

Richard E. Goff (Detroit): small business owners seminar, Wichita — "Living with Inflation."

Edmund J. Gorman (see Sack)

James I. Guest (Dallas): Brookhaven Rotary Club — "How New Pension Law Will Affect You."

Charles W. Harvey (see Newkirk)

Anthony M. Joseph (San Francisco): Retail Control — "Who Are the Computer Crooks?"

James R. Lambert (see Cotter, Pedersen)

Daniel G. Lawrence (Chicago): American Management Assns. — "Development & Implementation of Sales Compensation Plans."

William A. Mingst (see Cotter, Pedersen)

Daniel J. Moylan (Kansas City): Missouri Limestone Producers Assn., Lake Ozark — "Effective Cash Management."

Ralph W. Newkirk, Jr., Robert A. Bolton, Ralph W. Dreby, Charles W. Harvey, Edward J. Wilkins (South Jersey): municipal clients, Cherry Hill — "Budgeting Process for New Jersey Municipalities."

Virgil V. Pedersen, Milton C. Clow, William F. Waina, Jr. (San Diego), James R. Lambert (Ventura County), Bruce D. Dugstad (San Francisco), William A. Mingst (Los Angeles), Mary J. Smalligan (San Diego): client seminar, San Diego — "Pension Reform Act of 1974."

Michael L. Sack, Edmund J. Gorman (San Francisco): Dean Witter staff & clients, Oakland & Walnut Creek — "Impact of New Pension Reform Law on Self-Employed Person."

Mary J. Smalligan (see Pedersen)

Norman M. Spieler (see Cotter)

John P. Todd (see Cotter)

William F. Waina, Jr. (see Pedersen)

Herbert W. Wakeford (Raleigh): NAA, Raleigh-Durham chapter — "1974 Pension Reform Act."

Edward J. Wilkins (see Newkirk)

James L. Williams (see Cotter)

Bill C. Wilson (EO Washington): Moseley, Hallgarten & Estabrook Inc. — "Pension Reform & HR-10 Plans — Case Study."

January

John J. Dalton (New York): New Jersey Health Care Administration Board, Trenton — "Project Schedule for 1975 Hospital Rate-Review Program."

Stuart Eiseman (Miami): Hospital Financial Management Assn., South Florida chapter — "Increasing Your Medicare Reimbursement."

Jack H. Fisch, Robert Grossman, Richard C. Lambert, Joseph H. Martini (Philadelphia): New Jersey Credit Union Executives Soc., McGuire AFB — "1974 Pension Reform Act."

Henry D. Forer (Miami): *Savings & Loan News*—"The Merger Puzzle: Put the Financial Pieces Together."

Juan A. Galan, Jr. (Miami): Hospital Financial Management Assn., South Florida chapter—"Management Guide to Accounts Receivable."

Robert Grossman (see Fisch)

William A. Hockenberger (Chicago): *Practical Accountant*—"How To Improve a Company's Cash Management & Increase Its Profits."

Anthony M. Joseph (San Francisco): Proffitt's department store merchandising seminar, Alcoa, Tenn.—"Turnover—The Name of Our Game." Also *Retail Control*—"Psychology of the Computer Crook."

James R. Jungen (Denver): Mountain State College students—"Budgeting for Care-Providing Organizations."

James R. Ladd (Seattle): Christian Camping International, Bellevue—"Determining Fees in Nonprofit Organizations."

Richard C. Lambert (see Fisch)

Lawrence L. Leonard (Los Angeles): National Council of Physical Distribution Management, Southern California Roundtable, Buena Park—"Inventory Systems Development—Packages v. Custom Design."

Joseph H. Martini (see Fisch)

Edgar M. Morrill (EO Los Angeles): Univ. of California managerial accounting students—"FALCON/FORECAST."

Joseph F. Taylor (Los Angeles): NAA, Southeast Los Angeles County chapter—"Inventory Management: Significance of Rising Carrying Costs."

Alan C. Verbit (Philadelphia): Hospital Financial Management Assn., Philadelphia chapter—"Modern Management in Hospitals in an Era of Legislative Change."

Warren K. Wentworth (Boston): Western New England College conference, Springfield—"Pension Reform Act of 1974."

Hardy T. Williamson (Atlanta): Estate Planning Inst., Athens—"Recent Developments in Pension & Profit-Sharing Matters."

Theodore P. Wroblicky (Chicago): National Assn. for State Information Systems seminar, Columbus—"Security Audit of EDP Facility."

February

James M. Cisarik (Houston): Univ. of Texas graduate students, Austin—"Managing an MAS Engagement."

James E. Copeland, Jr. (Atlanta): Georgia State Univ. colloquium—"Opportunities & Problems in Financial Forecasting."

Richard F. Crilly (Rochester): Rochester Assn. of Architectural Consultants, Canandaigua—"Pricing for Profit."

John S. Dodgshon (San Francisco): Data Processing Management Assn., San Francisco chapter—"Principles of Management."

Bertram Frankenberg, Jr. (New Haven): Printing Industry of Connecticut, Inc., Stratford—"How To Cope in Today's Market."

THE PROFESSION

October

James A. Toopes, Jr., Monty K. Allen (Tampa): Hillsborough Community College students—"Opportunities in Accounting." Also Jan.

November

Timothy F. Cohane, Carol A. Stumbris (New Haven): Fairfield Univ. seniors—"Career in Public Accounting."

Robert Petruzzelli (New Haven): Quinnipiac College seniors, Hamden—"Public Accounting Careers."

Dennis L. Shafer (St. Louis): Beta Alpha Psi, Southern Illinois Univ., Carbondale—"Importance of Beta Alpha Psi in Accounting Studies; Working in Public Accounting."

Carol A. Stumbris (see Cohane)

December

Albert L. Adell III (Chicago): Scott Community College accounting club, Bettendorf, Iowa—"Role of the CPA."

Frank J. Borelli (New York): Dominican College of Blauvelt career counseling—"What the CPA Does."

Thomas P. Cox, Larry A. Olson (Portland): Jason Lee School students—"Accounting Careers."

Barbara L. Himes (Dayton): Montgomery County Joint Vocational School students—"A Future in Accounting."

Joseph W. Kelly, Susan E. Thompson (Boston): Plymouth-Carver Regional High School seniors, Plymouth—"Careers in Accounting."

John E. Kolesar (Pittsburgh): Pennsylvania CPA Spokesman—"Professional Ethics—A Progress Report."

Linda A. McGowan (Philadelphia): Archbishop Prendergast High School students, Drexel Hill—"Opportunities for Women in Accounting."

Richard E. Malizia (Newark): WFDU radio, Teaneck—"Interest Cost, Tight Money & Economic Impact on the Community."

Edwin G. Miller (Seattle): Alpha Kappa Psi, Univ. of Puget Sound—"Career in Public Accounting."

Larry A. Olson (see Cox)

William K. Quinlan (Executive): Ferris State College accounting club, Big Rapids, Mich.—"Class Actions Against CPAs."

Kenneth W. Stringer (Executive): SEC Conference on Securities Regulation, Dallas—"Responsibilities of Auditors; Enforcement Division Actions."

Susan E. Thompson (see Kelly)

Charles A. Walworth (Executive): Texas CPA Soc., Dallas chapter—"Quality Control Structure, Considerations & Techniques—Large Firm Practices."

James A. Wilson (Newark): New Jersey CPA Soc., Clark—"Report of AICPA Committee on Scope & Structure."

January

Jerome L. Anderson (Seattle): Beta Alpha Psi, Univ. of Washington—"Opportunities & Challenges in Practicing Public Accounting on an International Level."

Elmer G. Beamer (Cleveland): Univ. of Denver symposium—"AICPA Statement Regarding Professional Schools of Accounting."

James P. Hartsook (Miami): Beta Alpha Psi, Univ. of South Florida, Tampa—"Interviewing—Preparation & Techniques."

Charles A. Trice (Charlotte): Monroe Rotary Club—"Ethical Standards for the Professional Accountant."

February

Henry Q. Conley (Executive): Beta Alpha Psi, Univ. of Kentucky—"Recent Developments in Accountants' Legal Liability."

James C. Dailey (Tulsa): Univ. of Oklahoma accounting club—"Tips on Recruiting."

Marilyn J. Gagen (Cleveland): Fairview Park High School career day—"Career Opportunities in Public Accounting."

Richard M. Gardner (Los Angeles): Beta Alpha Psi, Univ. of California, Northridge—"A National CPA Firm's Approach to Small Business Service."

Robert J. Gummer, John P. McAllister (New York): Univ. of Scranton Alumni, New Jersey chapter seminar, Kenilworth—"Careers in Public Accounting."

Wilbur D. Harris (Milwaukee): Mitchell Field Rotary Club—"More on Brazil & South America."

John P. McAllister (see Gummer)